

**CITY OF SAN JOSE  
OFFICE OF THE CITY AUDITOR  
Procedure No. M-27**

---

**PRELIMINARY DRAFT TO THE AUDITEE**

**Purpose**

To provide the auditee the opportunity to review the audit report draft and prepare a response to the audit findings and recommendations.

**Background**

The audit report draft submitted to the auditee should be as complete as possible, with all the statements of facts, opinions, and conclusions referenced and verified.

**Procedure**

<b>Audit Staff</b>	<ol style="list-style-type: none"><li>1. Ascertain that all questions and comments from the Supervising Auditor and Independent Report Reviewer have been resolved and documented.</li><li>2. Ascertain that all audit report draft changes have been approved by the City Auditor and incorporated in the audit report draft.</li></ol>
<b>Executive Assistant to the City Auditor and the Administrative Support Unit</b>	<ol style="list-style-type: none"><li>3. Ascertain that the audit report draft distribution list is complete.</li><li>4. Finalize and distribute the audit report draft.</li></ol>
<b>Audit Staff</b>	<ol style="list-style-type: none"><li>5. File the audit report draft in the audit workpapers.</li></ol>